

Hearing Date: March 17, 2011
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
: .
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)
: .
Reorganized Debtors. : (Jointly Administered)
: .
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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO PROOF OF
ADMINISTRATIVE EXPENSE CLAIM NUMBERS 19090 AND 19091
(PIONEER NORTH AMERICA, INC., ON BEHALF OF ITS AFFILIATES,
PIONEER AUTOMOTIVE TECHNOLOGIES, INC. AND PIONEER SPEAKERS, INC.)

("SUPPLEMENTAL REPLY – PIONEER NORTH AMERICA, INC.,
ON BEHALF OF ITS AFFILIATES, PIONEER AUTOMOTIVE
TECHNOLOGIES, INC. AND PIONEER SPEAKERS, INC.")

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Supplemental Reply With Respect To Proofs Of Administrative Expense Claim Numbers 19090 And 19091 (the "Supplemental Reply") filed by Pioneer North America, Inc., On Behalf Of Its Affiliates, Pioneer Automotive Technologies, Inc. And Pioneer Speakers, Inc. (the "Claimant") and respectfully represent as follows:

1. On January 19, 2011 the Reorganized Debtors filed the Reorganized Debtors' Statement Of Disputed Issues With Respect To Proofs Of Administrative Expense Claim Numbers 19090 And 19091 (Pioneer North America, Inc., On Behalf Of Its Affiliates, Pioneer Automotive Technologies, Inc. And Pioneer Speakers, Inc.) (Docket No. 21079) (the "Statement of Disputed Issues").

2. Because the Claimant has not filed a supplemental response, the Statement of Disputed Issues is uncontested and the Reorganized Debtors rely upon the Statement of Disputed Issues.

3. In the event that the Claimant files a supplemental response or otherwise raises additional issues contesting the assertions in the Statement of Disputed Issues, the Reorganized Debtors reserve all of the their rights to (a) supplement this Supplemental Reply and (b) assert that the Claimant has not followed the claims objection procedures approved by this Court.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging each of proofs of administrative expense claim numbers 19090 and 19091 in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
February 16, 2011

SKADDEN, ARPS, SLATE, MEAGHER
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By: /s/ John Wm. Butler, Jr.

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